

UNITED STATES DISTRICT COURT  
DISTRICT OF MONTANA  
HELENA DIVISION

THE STATE OF MONTANA,

Plaintiff,

v.

THE REAL PROPERTY LOCATED  
AT 6350 W. MONTANA  
HIGHWAY 200 WITH ALL  
IMPROVEMENTS AND  
FIXTURES THEREON; A 2008  
BLACK CHEVROLET  
SILVERADO, VIN NO.  
3GCEK13J78G240938,  
REGISTERD TO DENNIS PEIKER;  
A 1986 JOHN DEERE  
EXCAVATOR, SERIAL NO. 3866;  
A RED POLARIS SPORTSMAN  
600 ATV WITH TRACKS, WITH  
ATTACHED VIN NO. OF  
4XAMH26A671208155; A  
YELLOW POLARIS SPORTSMAN  
400 ATV, WITH ATTACHED VIN  
NO. OF 4XACH12A84A054964; A  
GREEN POLARIS MAGNUM 425  
ATV WITH GREEN CART,

Defendants.

Civil No. 6:15-cv-00074-CCL

**JUDGMENT**

UNITED STATES OF AMERICA,

Counterclaimant,

v.

THE STATE OF MONTANA

Counter-Defendant,

AND

DENNIS PEIKER; PAMELA PEIKER,  
A.K.A., PAMELA ST. GEORGE;  
MARK MONROE; BRIAN  
WISEMAN,

Additional Defendants on  
Counterclaim.

Pursuant to the Court's Opinion and Order dated March 16, 2018 (ECF No. 58) granting the United States of America's Motion for Summary Judgment, it is hereby ORDERED, ADJUDGED, AND DECREED as follows:

1. JUDGMENT is hereby entered in favor of the United States and against Dennis Peiker in the total amount of \$658,884.72, as of April 15, 2018, as follows:

- a. for his outstanding federal income tax (Form 1040) liabilities for the 2004, 2005, 2006, 2007, and 2009 tax years in the amount of \$574,773.14, as of April 15, 2018, plus statutory interest which continues to accrue as provided by 26 U.S.C. §§ 6601, 6621, &

6622, and 28 U.S.C. § 1961(c) and other statutory additions as provided by law;

- b. for his outstanding federal employment tax (Form 941) liabilities for the periods ending 09/30/2005, 12/31/2006, 09/30/2007, 06/30/2008, and 09/30/2008, and federal unemployment tax liabilities (Form 940) for the period ending 12/31/2005, in the amount of \$41,036.32, as of April 15, 2018, plus statutory interest which continues to accrue as provided by 26 U.S.C. §§ 6601, 6621, & 6622, and 28 U.S.C. § 1961(c) and other statutory additions as provided by law; and
- c. for his outstanding income tax (Form 1040) liabilities for 2008 in the amount of \$43,075.26, joint and severally with Pamela Peiker, as of April 15, 2018, plus statutory interest which continues to accrue as provided by 26 U.S.C. §§ 6601, 6621, & 6622, and 28 U.S.C. § 1961(c) and other statutory additions as provided by law.

2. IT IS FURTHER ORDERED that the United States has valid and subsisting federal tax liens in the amounts and for the tax periods above that attach to all property and rights to property of Dennis Peiker, including the real property located at 6350 W. Montana Highway 200, Lincoln, Montana 59639, the 2008 black Chevrolet Silverado, VIN No. 3GCEK13J78G240938, the 1986 John Deere Excavator, Serial No. 3866, and the green Polaris Magnum 425 ATV with green

cart described in the Plaintiff's Complaint in this action.

3. IT IS FURTHER ORDERED that the United States' federal tax liens against the real property located at 6350 W. Montana Highway 200, Lincoln, Montana 59639 are hereby foreclosed. An order of foreclosure and judicial sale will follow.

IT IS SO ORDERED.

Dated this 18th day of April, 2018.



CHARLES C. LOVELL  
SENIOR UNITED STATES DISTRICT JUDGE